



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

15 February 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from September 29, 2016 to January 31, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

| TCC NO. | DESCRIPTION OF ARTICLES | 2012 AHTN CODE | RATE OF DUTY |
|---------|--|----------------|---------------------------------------|
| 16-212 | "SHATLER'S COCKTAILS - CAIPIRINHA" | 2208.90.90 | MFN – 15% Ad Valorem |
| 16-217 | "SHATLER'S COCKTAILS LONG ISLAND ICED TEA" | 2208.90.90 | MFN – 15% ad valorem |
| 17-004 | "SABIC LLDPE 6812N" | 3901.90.90 | MFN – 3% Ad Valorem |
| 17-012 | "KOPIKO® 78 °C MOCHARETTA" | 2202.90.30 | MFN - 10% ad valorem ATIGA – Zero* |

* Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).

For your information and guidance and strict compliance.


Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

2017-02-038 72



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



10 February 2017

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila

Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-212, 16-217, 17-004 and 17-012, together with their respective brochures/ technical literature, issued from 029 September 2016 to 31 January 2017.

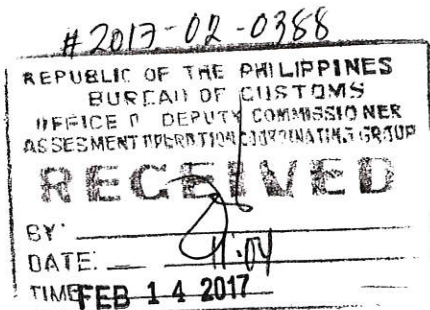
Thank you.

Very truly yours,

ERNESTO L. ALBANO
Commissioner

Encl: As stated.

*cc: The Secretary
Department of Finance
Manila*





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | | | | | |
|--|---|----------|---------------------|--|--------|----------|--------------------|--|-------------|
| 1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 2208.90.90 MFN - 15% ad valorem</p> | <table border="1"> <tr> <td data-bbox="1034 490 1125 537">2</td> <td data-bbox="1125 490 1442 537">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1125 537 1442 584">16-212</td> </tr> <tr> <td data-bbox="1034 584 1125 631">3</td> <td data-bbox="1125 584 1442 631">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1125 631 1442 741">OCT 04 2016</td> </tr> </table> | 2 | TCC (AR) NO. | | 16-212 | 3 | DATE ISSUED | | OCT 04 2016 |
| 2 | TCC (AR) NO. | | | | | | | | |
| | 16-212 | | | | | | | | |
| 3 | DATE ISSUED | | | | | | | | |
| | OCT 04 2016 | | | | | | | | |

4 | DESCRIPTION OF GOOD**“SHATLER’S COCKTAILS – CAIPIRINHA”**

Based on the product specification, method of manufacturing and picture submitted, subject article is a spirituous beverage of an alcoholic strength of 11.9% by volume in the form of whitish-yellow unclear fluid having fresh, alcoholic citrus aroma. It is composed of water, cachaca (distilled spirit made from sugarcane juice), cane sugar syrup, lime juice concentrate, natural lime aroma and salt. It is packed in a box containing twelve (12) 200 ml carto-cans.

**5 | REASONS FOR CLASSIFICATION**

Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter.

In view thereof, subject article is classified under 2012 AHTN subheading 2208.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge

Republic of the Philippines
 TARIFF COMMISSION



16-00047



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

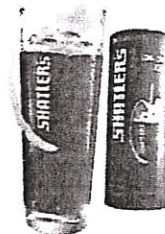
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | |
|---|--|---|---|--------------|
| 1 | 2012 AHTN CODE AND RATE/S OF IMPORT DUTY | AHTN 2208.90.90 MFN - 15% ad valorem | 2 | TCC (AR) NO. |
| | | | | 16-217 |
| | | | 3 | DATE ISSUED |
| | | | | SEP 29 2016 |

4 DESCRIPTION OF GOOD

"SHATLER'S COCKTAILS LONG ISLAND ICED TEA"

Based on the product specification and manufacturing process submitted, subject article is a spirituous beverage of an alcoholic strength by volume of 11.8% vol. It contains water, lemon tea concentrate, vodka, orange liqueur, rum, tequila, gin, lemon juice concentrate and natural aroma (ascorbic acid). It is dark brown in color and has a slightly fruity, alcoholic aroma. Subject article is packed in 200 ml carto-cans.



5 REASONS FOR CLASSIFICATION

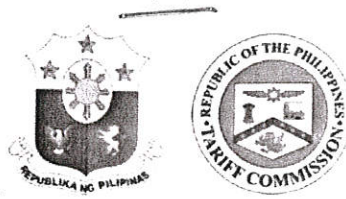
Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter such as fruit or vegetable juices containing added alcohol and of an alcoholic strength by volume exceeding 0.5 % vol, other than products of heading 22.04.

In view thereof, subject article is classified under 2012 AHTN subheading 2208.90.90 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-In-Charge



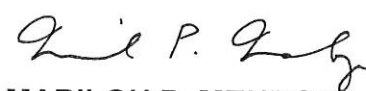




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | 2012 AHTN CODE AND RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3901.90.90 MFN – 3% ad valorem | | 17-004 |
| | | 3 | DATE ISSUED |
| | | | JAN 31 2017 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “SABIC LLDPE 6821N” |
| | <p>Based on the product and safety data sheets submitted, subject article is a linear low density polyethylene (LLDPE) resin containing by weight, less than 94% ethylene and more than 6% 1-hexene as comonomer, in the form of white pellets. Having a melt flow rate of 0.8 g/10 minute at 190°C and specific gravity of 0.921, its recommended applications are for heavy duty shipping sacks, lamination film, ice and frozen food bags, and general purpose film applications.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Note 4 to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article, being an ethylene-1-hexene copolymer resin, is classified under 2012 AHTN subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> |
| | <p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |  Republic of the Philippines TARIFF COMMISSION  17-00021 |




REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | 2012 AHTN CODE AND RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2202.90.30 MFN - 10% ad valorem ATIGA - Zero | | 17-012 |
| | | 3 | DATE ISSUED |
| | | | FEB 01 2017 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “KOPIKO® 78°C MOCHARETTA” |
| | <p>Based on the product specification, certificate of product registration from the Food and Drug Administration (FDA) and picture submitted, subject article is a ready to drink coffee mix, made from coffee bean extract and mixed with steamed milk. It contains water, sugar, coffee extract (3%), skim milk powder, non-dairy creamer, anhydrous milk fat, cocoa powder (0.5%), stabilizer, and emulsifier. Subject article is packed in 240 ml plastic bottles and boxed in cartons containing 24 bottles.</p> |
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|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 22.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2202.90.30, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> |
| | <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson |
| |  Republic of the Philippines TARIFF COMMISSION  17-00022 |